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DATE: September 13, 2004

OUR REF: 14871 B (4158RK)

TO	COMPANY	FAX NUMBER
General Incoming Receipt Center	USPTO	1-703-872-9306

FROM: Charles E. Baxley

2 Pages
(INCLUDING COVER SHEET)

RE: This firm's reference 14871 B (4158 RK)
US Pat Appln 10/724,295 - 25 Nov 03
**STEPPING EXERCISER HAVING
ROTATABLE MECHANISM**
Mr. Jin Chen CHUANG, Inventor

Gentlepersons:

**Attached hereto is a Substitute Power of Attorney to be entered into the record
of the above referenced United States Patent Application.**

Your courtesy, cooperation and skill are appreciated.

Respectfully,

Charles E. Baxley

Attachment

14871 B
Docket No. (4158 RK)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Jin Chen CHUANG
Serial No: 10/724,295
Filed: 25 November 2003
For: STEPPING EXERCISER HAVING
ROTATABLE MECHANISM

Art Unit: 3764
Examiner: N/A

**REVOCATION OF POWER OF ATTORNEY AND
APPOINTMENT OF POWER OF ATTORNEY**

Sir:

As named patent inventor and applicant in the above-identified United States Patent Application, I hereby revoke all Powers of Attorney previously given and I hereby appoint the following Power of Attorney to transact all business in the U.S. Patent and Trademark Office connected therewith. Please kindly send all further information and correspondence to:

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Respectfully submitted,

CHUANG-JIN-CHEN 9/6/2004
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